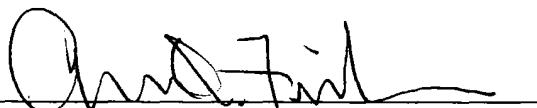


REMARKS

If there are any additional fees resulting from this communication not covered by the enclosed check, or if the check was omitted, please charge all uncovered fees to our Deposit Account No. 16-0820, our Order No. 35849.

Respectfully submitted,

PEARNE & GORDON LLP

By 
Aaron A. Fishman, Reg. No. 44682

526 Superior Avenue East
Suite 1200
Cleveland, Ohio 44114-1484
(216) 579-1700

July 15, 2003